

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

|                                                                                                         |                                                 |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| United States of America,<br><br>Petitioner,<br><br>v.<br><br>Crisandra J. Thornton,<br><br>Respondent. | Case No. 13-mc-86 (SRN/TNL)<br><br><b>ORDER</b> |
| United States of America,<br><br>Petitioner,<br><br>v.<br><br>John K. Thornton,<br><br>Respondent.      | Case No. 13-mc-87 (SRN/TNL)<br><br><b>ORDER</b> |

D. Gerald Wilhelm, Assistant United States Attorney, 600 United States Courthouse, 300 Fourth Street, Minneapolis, MN 55415, for Petitioner;

Crisandra J. Thornton, Respondent Pro Se; and

John K. Thornton, Respondent Pro Se.

---

SUSAN RICHARD NELSON, United States District Judge

**I. INTRODUCTION**

This matter is before the Court upon the Respondents' Motions to Strike Order and Request for Adversarial Hearing, docketed in each of these related files [Doc. No. 26 in File No.

13-mc-86 and Doc. No. 29 in File No. 13-mc-87]. For the reasons set forth below, the Court denies Respondents' Motions.

## **II. BACKGROUND**

The factual and procedural background of this matter is thoroughly detailed in the Magistrate Judge's Report & Recommendation (R&R) and is incorporated herein by reference. Briefly, these files are actions brought by the Internal Revenue Service to enforce administrative subpoenas. On April 9, 2014, Magistrate Judge Tony N. Leung issued an R&R [Doc. No. 17 in File No. 13-mc-86 and Doc. No. 21 in File No. 13-mc-87] recommending that the Respondents' motions to dismiss these actions be denied and that the Internal Revenue Service's summonses be enforced. Respondents timely filed objections to the R&R, which were duly considered, but rejected by this Court in an order dated August 1, 2014 [Doc. No. 19 in File No. 13-mc-86 and Doc. No. 23 in File No. 13-mc-87]. That Order denied Respondents' Motions to Dismiss, enforced Petitioner's Internal Revenue Summonses, and closed the files on this matter. Respondents then requested reconsideration of that Order, which was denied in an Order dated August 28, 2014. On September 5, 2014, Respondents filed the instant Motions to Strike Order and Request for Adversarial Hearing, which the Court will construe as additional motions for reconsideration.

## **II. DISCUSSION**

As clearly set forth in this Court's Order of September 5, 2014 [Doc. No. 25 in File No. 13-mc-86 and Doc. No. 28 in File No. 13-mc-87], motions to reconsider are expressly disfavored by the Court.

In the instant case, Respondents continue to persist in their claims, despite the fact that the Court has repeatedly found them to be without legal merit. After reviewing Respondents' current motions, which essentially reargue the merits of their position and do not present evidence of any of the factors listed in Rule 60(b) that could merit re-opening the file, the Court denies the requests for reconsideration. Previous Orders of the Court have specifically enforced the IRS Summonses, effectively closing the District Court files on these matters.

Of course, if Respondents feel this Court's decision is unlawful or invalid for any reason, they could file an appeal with the United States Court of Appeals for the Eighth Circuit.

Accordingly, based on the foregoing and all the files, records and proceedings herein, **IT IS HEREBY ORDERED** that Respondent's Motion to Strike and Request for Adversarial Hearing [Doc. No. 26 in File No. 13-mc-86; Doc. No. 29 in File No. 13-mc-87] is **DENIED**.

Dated: September 23, 2014

s/Susan Richard Nelson  
SUSAN RICHARD NELSON  
United States District Judge